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From: [REDACTED]
Sent: Thursday, April 04, 2013 9:53:02 AM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: RE: Question regarding Forms 872

State law is irrelevant under the Supreme Court cases Culbertson and Tower. For federal tax purposes you are only a partner if you join capital or services together in a trade or business for profit.

[REDACTED]